

**EXHIBIT B**

W.R. Grace  
 Hours Spent by Each Professional  
 September 1, 2006 through September 30, 2006  
 (Deloitte Tax LLP)

Name	Title	Hours	Billing Rate	Professional Fees	Expenses
<b>Total Customs &amp; International Trade Services Fees</b>		0.0		\$ -	\$ -
Bryan Collins	Partner	1.0	\$600	\$ 600.00	
Matthew Gareau	Senior Manager	1.0	\$515	\$ 515.00	
<b>Total National Tax Services Fees</b>		2.0		\$ 1,115.00	\$ -
<b>Total Monthly Statement &amp; Fee Application Fees</b>		0.0		\$ 1,115.00	\$ -
<b>Total Deloitte Tax LLP Fees for March</b>		2.0		\$ 1,115.00	\$ -
			Blended Rate	\$ 557.50	

**EXHIBIT C**

<b>Date</b>	<b>Name</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Professional Fees</b>	<b>Expenses</b>
09/27/06	COLLINS, BRYAN	Protest of IRS Proposed Adjustment	Meeting with appeals officer	1.0	\$600	\$ 600.00	
09/27/06	GAREAU, MATTHEW	Protest of IRS Proposed Adjustment	Lonely Parent Appeals Issues	1.0	\$515	\$ 515.00	
<b>TOTALS:</b>				<u><u>2.0</u></u>		<u><u>\$ 1,115.00</u></u>	<u><u>\$ -</u></u>